

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

In re:

ABENGOA BIOENERGY US HOLDING, LLC,
et al.,

Debtors.

Chapter 11

Case No. 16-41161-659

(Jointly Administered)

MEMORANDUM TO THE COURT

The Amended Schedule E/F for Abengoa Bioenergy US Holding, LLC (16-41161) includes the following amendments:

- Claim of Abengoa Bioenergy of Illinois, LLC is Contingent, Unliquidated, and Disputed.
- Claim of Abengoa Bioenergy of Indiana, LLC is Contingent, Unliquidated, and Disputed.
- Insertion of footnote stating that the above-referenced claims may be equity.
- Addition of claim of Compañía Española de Financiación del Desarrollo, Cofides, S.A (“Cofides”) as Contingent, Unliquidated, and in the amount of \$45,875,000.00.

The Amended Summary of Assets and Liabilities for Abengoa Bioenergy US Holding, LLC (16-41161) incorporates the above-referenced amendments.

The Amended Schedule H for Abengoa Bioenergy US Holding, LLC (16-41161) includes the claim of Cofides and the Abengoa Bioenergy Operations, LLC guarantee.

Dated: May 26, 2017
St. Louis, Missouri

Respectfully submitted,

ARMSTRONG TEASDALE LLP

/s/ Richard W. Engel, Jr.

Richard W. Engel, Jr. #34641MO

Susan K. Ehlers #49855MO

Erin M. Edelman, #67374MO

7700 Forsyth Blvd., Suite 1800

St. Louis, Missouri 63105

Telephone: (314) 621-5070

Facsimile: (314) 621-5065

rengel@armstrongteasdale.com

sehlers@armstrongteasdale.com

eedelman@armstrongteasdale.com

Local Counsel to the Debtors and Debtors in Possession

-and-

DLA PIPER LLP (US)

Richard A. Chesley #6240877IL

203 North LaSalle Street, Suite 1900

Chicago, Illinois 60601

(312) 368-4000

(312) 236-7516 (facsimile)

richard.chesley@dlapiper.com

R. Craig Martin, Esq. #005032DE

1201 North Market Street, Suite 2100

Wilmington, Delaware 19801

(302) 468-5700

(302) 394-2341 (facsimile)

craig.martin@dlapiper.com

Counsel to the Debtors and Debtors in Possession

Fill in this information to identify the case:

Debtor name _____
United States Bankruptcy Court for the: _____ District of _____
(State)
Case number (If known): _____

☐ Check if this is an amended filing

Official Form 206Sum

Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets

1. **Schedule A/B: Assets—Real and Personal Property** (Official Form 206A/B)

1a. **Real property:**

Copy line 88 from *Schedule A/B*.....

\$ _____

1b. **Total personal property:**

Copy line 91A from *Schedule A/B*.....

\$ _____
+ undetermined amounts

1c. **Total of all property:**

Copy line 92 from *Schedule A/B*.....

\$ _____
+ undetermined amounts

Part 2: Summary of Liabilities

2. **Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*.....

\$ _____

3. **Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)

3a. **Total claim amounts of priority unsecured claims:**

Copy the total claims from Part 1 from line 5a of *Schedule E/F*.....

\$ _____

3b. **Total amount of claims of nonpriority amount of unsecured claims:**

Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*.....

+ \$ _____
+ undetermined amounts

4. **Total liabilities**.....
Lines 2 + 3a + 3b

\$ _____
+ undetermined amounts

Fill in this information to identify the case:

Debtor Abengoa Bioenergy US Holding, LLC
United States Bankruptcy Court for the: Eastern District of Missouri
(State)
Case number 16-41161 (KAS)
(If known)

☒ Check if this is an amended filing

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

- ☐ No. Go to Part 2.
☒ Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

	Total claim	Priority amount
2.1 Priority creditor's name and mailing address ARIZONA DEPARTMENT OF REVENUE 1600 W MONROE ST PHOENIX, AZ 85007	As of the petition filing date, the claim is: \$ <u>Undetermined</u> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$ <u>Undetermined</u>
Date or dates debt was incurred _____	Basis for the claim: <u>Tax Claim</u>	
Last 4 digits of account number _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)		

2.2 Priority creditor's name and mailing address CALIFORNIA FRANCHISE TAX BOARD 3321 POWER INN RD #250 SACRAMENTO, CA 95826	As of the petition filing date, the claim is: \$ <u>Undetermined</u> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$ <u>Undetermined</u>
Date or dates debt was incurred _____	Basis for the claim: <u>Tax Claim</u>	
Last 4 digits of account number _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)		

2.3 Priority creditor's name and mailing address COLORADO DEPARTMENT OF LABOR & EMPLOYMENT 633 17TH ST. DENVER, CO 80202-3660	As of the petition filing date, the claim is: \$ <u>Undetermined</u> <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$ <u>Undetermined</u>
Date or dates debt was incurred _____	Basis for the claim: <u>Tax Claim</u>	
Last 4 digits of account number _____	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)		

Debtor Abengoa Bioenergy US Holding, LLC
Name

Case number (if known) 16-41161 (KAS)

Part 1. Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

Total claim

Priority amount

2.4 Priority creditor's name and mailing address

\$Undetermined

\$Undetermined

COLORADO DEPARTMENT OF REVENUE
ATTN: EXECUTIVE DIRECTOR
1375 SHERMAN ST.
DENVER, CO 80261

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

- ☒ No
☐ Yes

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

2.5 Priority creditor's name and mailing address

\$Undetermined

\$Undetermined

DISTRICT OF COLUMBIA - OFFICE OF TAX AND
REVENUE
1101 4TH STREET, SW
SUITE 270 WEST
WASHINGTON, DC 20024

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

- ☒ No
☐ Yes

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

2.6 Priority creditor's name and mailing address

\$Undetermined

\$Undetermined

DISTRICT OF COLUMBIA DEPARTMENT OF
LABOR
200 CONSTITUTION AVE. NW
WASHINGTON, DC 20210

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

- ☒ No
☐ Yes

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

2.7 Priority creditor's name and mailing address

\$Undetermined

\$Undetermined

FLORIDA DEPARTMENT OF REVENUE
ATTN: MARIA JOHNSON, PROGRAM DIRECTOR
5050 W TENNESSEE ST.
TALLAHASSEE, FL 32399-0100

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

- ☒ No
☐ Yes

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

Debtor Abengoa Bioenergy US Holding, LLC
Name

Case number (if known) 16-41161 (KAS)

Part 1. Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

Total claim

Priority amount

2.8 **Priority creditor's name and mailing address** \$Undetermined \$Undetermined

ILLINOIS DEPARTMENT OF REVENUE
45 EISENHOWER DR STE 220
PARAMUS, NJ 07652

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

2.9 **Priority creditor's name and mailing address** \$Undetermined \$Undetermined

ILLINOIS DIRECTOR OF EMPLOYMENT
SECURITY
ATTN: JEFF MAYS
33 S STATE ST., 9TH FLOOR
CHICAGO, IL 60603

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

2.10 **Priority creditor's name and mailing address** \$Undetermined \$Undetermined

INDIANA DEPARTMENT OF REVENUE
100 N SENATE AVE RM N248
INDIANAPOLIS, IN 46204

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

2.11 **Priority creditor's name and mailing address** \$Undetermined \$Undetermined

INDIANA DEPT. OF WORKFORCE
DEVELOPMENT
INDIANA GOVERNMENT CENTER SOUTH
10 NORTH SENATE AVENUE
INDIANAPOLIS, IN 46204

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

Debtor Abengoa Bioenergy US Holding, LLC
Name

Case number (if known) 16-41161 (KAS)

Part 1. Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.		Total claim	Priority amount
2.12	Priority creditor's name and mailing address INTERNAL REVENUE SERVICE 1222 SPRUCE STREET ST LOUIS, MO 63103 Date or dates debt was incurred Last 4 digits of account number Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Tax Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$Undetermined \$Undetermined
2.13	Priority creditor's name and mailing address KANSAS DEPARTMENT OF LABOR 1309 SW TOPEKA BLVD TOPEKA, KS 66612 Date or dates debt was incurred Last 4 digits of account number Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Tax Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$Undetermined \$Undetermined
2.14	Priority creditor's name and mailing address KANSAS DEPARTMENT OF REVENUE 915 SW HARRISON STREET TOPEKA, KS 66625-8000 Date or dates debt was incurred Last 4 digits of account number Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Tax Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$Undetermined \$Undetermined
2.15	Priority creditor's name and mailing address MARYLAND COMPTROLLER 8181 PROFESSIONAL PL # 101 LANDOVER, MD 20785 Date or dates debt was incurred Last 4 digits of account number Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Tax Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$Undetermined \$Undetermined

Debtor Abengoa Bioenergy US Holding, LLC
Name

Case number (if known) 16-41161 (KAS)

Part 1. Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.		Total claim	Priority amount
2.16	Priority creditor's name and mailing address MARYLAND UNEMPLOYMENT INSURANCE FUND LEGAL SERVICES SECTION ATTN: MARK SORRENTINO 1100 N EUTAW ST, ROOM 401 BALTIMORE, MD 21201 Date or dates debt was incurred Last 4 digits of account number Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Tax Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$Undetermined \$Undetermined
2.17	Priority creditor's name and mailing address MASSACHUSETTS DEPARTMENT OF REVENUE 100 CAMBRIDGE ST STE 500 BOSTON, MA 02114 Date or dates debt was incurred Last 4 digits of account number Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Tax Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$Undetermined \$Undetermined
2.18	Priority creditor's name and mailing address MISSOURI DEPARTMENT OF REVENUE 301 WEST HIGH STREET JEFFERSON CITY, MO 65105 Date or dates debt was incurred Last 4 digits of account number Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Tax Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$Undetermined \$Undetermined
2.19	Priority creditor's name and mailing address MISSOURI DIVISION OF EMPLOYMENT SECURITY P.O. BOX 59 JEFFERSON CITY, MO 65104-0059 Date or dates debt was incurred Last 4 digits of account number Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Tax Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$Undetermined \$Undetermined

Debtor Abengoa Bioenergy US Holding, LLC
Name

Case number (if known) 16-41161 (KAS)

Part 1. Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

Total claim

Priority amount

2.20	Priority creditor's name and mailing address NEBRASKA DEPARTMENT OF LABOR 550 S 16TH ST. LINCOLN, NE 68508 Date or dates debt was incurred Last 4 digits of account number Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Tax Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$Undetermined	\$Undetermined
2.21	Priority creditor's name and mailing address NEBRASKA DEPARTMENT OF REVENUE PO BOX 98912 LINCOLN, NE 68509-8912 Date or dates debt was incurred Last 4 digits of account number Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Tax Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$Undetermined	\$Undetermined
2.22	Priority creditor's name and mailing address NEW JERSEY DIVISION OF TAXATION BANKRUPTCY SECTION P.O. BOX 245 TRENTON, NJ 08695-0245 Date or dates debt was incurred Last 4 digits of account number Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Tax Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$Undetermined	\$Undetermined
2.23	Priority creditor's name and mailing address NEW MEXICO DEPARTMENT OF WORKFORCE SOLUTIONS 401 BROADWAY BLVD NE ALBUQUERQUE, NM 87102 Date or dates debt was incurred Last 4 digits of account number Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Tax Claim Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$Undetermined	\$Undetermined

Debtor Abengoa Bioenergy US Holding, LLC
Name

Case number (if known) 16-41161 (KAS)

Part 1. Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

Total claim

Priority amount

2.24 **Priority creditor's name and mailing address** \$Undetermined \$Undetermined

NEW MEXICO TAXATION & REVENUE
DEPARTMENT
1100 SOUTH ST. FRANCIS DRIVE
SANTA FE, NM 87504

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

2.25 **Priority creditor's name and mailing address** \$Undetermined \$Undetermined

NEW YORK STATE DEPARTMENT OF TAXATION
ATTN: OFFICE OF COUNSEL
BUILDING 9
W A HARRIMAN CAMPUS
ALBANY, NY 12227

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

2.26 **Priority creditor's name and mailing address** \$Undetermined \$Undetermined

OREGON DEPARTMENT OF REVENUE
955 CENTER ST NE
SALEM, OR 97301

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

2.27 **Priority creditor's name and mailing address** \$Undetermined \$Undetermined

ST. LOUIS CITY (CITY TAX)
1200 MARKET ST
#410
ST. LOUIS, MO 63103

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

Debtor Abengoa Bioenergy US Holding, LLC
Name

Case number (if known) 16-41161 (KAS)

Part 1. Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

Total claim

Priority amount

2.28 **Priority creditor's name and mailing address** \$Undetermined \$Undetermined

STATE OF ILLINOIS DEPARTMENT OF
EMPLOYMENT SECURITY
2444 W LAWRENCE AVE
CHICAGO, IL 60625

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

2.29 **Priority creditor's name and mailing address** \$Undetermined \$Undetermined

UTAH STATE TAX COMMISSION
210 N 1950 W
SALT LAKE CITY, UT 84134

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

2.30 **Priority creditor's name and mailing address** \$Undetermined \$Undetermined

VIRGINIA DEPARTMENT OF REVENUE
1957 WESTMORELAND ST
RICHMOND, VA 23230

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

2.31 **Priority creditor's name and mailing address** \$Undetermined \$Undetermined

VIRGINIA EMPLOYMENT COMMISSION
703 E MAIN ST
RICHMOND, VA 23219

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

Debtor Abengoa Bioenergy US Holding, LLC
Name

Case number (if known) 16-41161 (KAS)

Part 1. Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

Total claim

Priority amount

2.32 **Priority creditor's name and mailing address**

\$Undetermined

\$Undetermined

WASHINGTON EMPLOYMENT SECURITY
DEPARTMENT
212 MAPLE PARK AVE SE
OLYMPIA, WA 98501

As of the petition filing date, the claim is:
Check all that apply.

- ☒ Contingent
☒ Unliquidated
☒ Disputed

Date or dates debt was incurred

Basis for the claim:
Tax Claim

Last 4 digits of account number

Is the claim subject to offset?

Specify code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

- ☒ No
☐ Yes

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim
3.1	<div>Nonpriority creditor's name and mailing address</div> <div><div></div><div></div><div></div></div> <div>Date or dates debt was incurred<div></div></div> <div>Last 4 digits of account number<div></div></div>	<div>As of the petition filing date, the claim is:<div>Check all that apply.</div><div><div><input type="checkbox"/> Contingent</div><div><input type="checkbox"/> Unliquidated</div><div><input type="checkbox"/> Disputed</div></div></div> <div>Basis for the claim: <div></div></div> <div>Is the claim subject to offset?<div><div><input type="checkbox"/> No</div><div><input type="checkbox"/> Yes</div></div></div> <div>\$ <div></div></div>
3.2	<div>Nonpriority creditor's name and mailing address</div> <div><div>ABENGOA BIOENERGY CORPORATION, INC.)</div><div>)</div><div></div></div> <div>Date or dates debt was incurred<div></div></div> <div>Last 4 digits of account number<div></div></div>	<div>As of the petition filing date, the claim is:<div>Check all that apply.</div><div><div><input type="checkbox"/> Contingent</div><div><input type="checkbox"/> Unliquidated</div><div><input type="checkbox"/> Disputed</div></div></div> <div>Basis for the claim: <div></div></div> <div>Is the claim subject to offset?<div><div><input type="checkbox"/> No</div><div><input type="checkbox"/> Yes</div></div></div> <div>\$ <div></div></div>
3.3	<div>Nonpriority creditor's name and mailing address</div> <div><div></div><div></div><div></div></div> <div>Date or dates debt was incurred<div></div></div> <div>Last 4 digits of account number<div></div></div>	<div>As of the petition filing date, the claim is:<div>Check all that apply.</div><div><div><input type="checkbox"/> Contingent</div><div><input type="checkbox"/> Unliquidated</div><div><input type="checkbox"/> Disputed</div></div></div> <div>Basis for the claim: <div></div></div> <div>Is the claim subject to offset?<div><div><input type="checkbox"/> No</div><div><input type="checkbox"/> Yes</div></div></div> <div>\$ <div></div></div>
3.4	<div>Nonpriority creditor's name and mailing address</div> <div><div></div><div></div><div></div></div> <div>Date or dates debt was incurred<div></div></div> <div>Last 4 digits of account number<div></div></div>	<div>As of the petition filing date, the claim is:<div>Check all that apply.</div><div><div><input type="checkbox"/> Contingent</div><div><input type="checkbox"/> Unliquidated</div><div><input type="checkbox"/> Disputed</div></div></div> <div>Basis for the claim: <div></div></div> <div>Is the claim subject to offset?<div><div><input type="checkbox"/> No</div><div><input type="checkbox"/> Yes</div></div></div> <div>\$ <div></div></div>
3.5	<div>Nonpriority creditor's name and mailing address</div> <div><div>COMPANIA ESPANOLA DE FINANCIACION DEL DESARROLLO</div><div>COFIDES, S.A.</div><div>ATTN: MR. LUIS DE FUENTES LOSADA AND MR. MIGUEL ANGEL LADERO SANTO</div><div>CALLE DEL PRINCIPE DE VERGARA 132, 12TH FLOOR</div><div>MADRID, SPAIN</div></div> <div>Date or dates debt was incurred<div></div></div> <div>Last 4 digits of account number<div></div></div>	<div>As of the petition filing date, the claim is:<div>Check all that apply.</div><div><div><input type="checkbox"/> Contingent</div><div><input type="checkbox"/> Unliquidated</div><div><input type="checkbox"/> Disputed</div></div></div> <div>Basis for the claim: <div></div></div> <div>Is the claim subject to offset?<div><div><input type="checkbox"/> No</div><div><input type="checkbox"/> Yes</div></div></div> <div>\$ <div></div></div>
3.6	<div>Nonpriority creditor's name and mailing address</div> <div><div></div><div></div><div></div></div> <div>Date or dates debt was incurred<div></div></div> <div>Last 4 digits of account number<div></div></div>	<div>As of the petition filing date, the claim is:<div>Check all that apply.</div><div><div><input type="checkbox"/> Contingent</div><div><input type="checkbox"/> Unliquidated</div><div><input type="checkbox"/> Disputed</div></div></div> <div>Basis for the claim: <div></div></div> <div>Is the claim subject to offset?<div><div><input type="checkbox"/> No</div><div><input type="checkbox"/> Yes</div></div></div> <div>\$ <div>Undetermined</div></div>

*The Debtors believe this claim is equity.

Part 2: Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional NONPRIORITY creditors exist, do not fill out or submit this page.

Amount of claim

3. <input type="checkbox"/>	Nonpriority creditor's name and mailing address C/O LATHROP & GAGE LLP 	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ Undetermined
	Date or dates debt was incurred _____ Last 4 digits of account number _____	Basis for the claim: _____ Is the claim subject to offset? <input type="checkbox"/> No <input type="checkbox"/> Yes	
3. <input type="checkbox"/>	Nonpriority creditor's name and mailing address 	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
	Date or dates debt was incurred _____ Last 4 digits of account number _____	Basis for the claim: _____ Is the claim subject to offset? <input type="checkbox"/> No <input type="checkbox"/> Yes	
3. <input type="checkbox"/>	Nonpriority creditor's name and mailing address 	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
	Date or dates debt was incurred _____ Last 4 digits of account number _____	Basis for the claim: _____ Is the claim subject to offset? <input type="checkbox"/> No <input type="checkbox"/> Yes	
3. <input type="checkbox"/>	Nonpriority creditor's name and mailing address 	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
	Date or dates debt was incurred _____ Last 4 digits of account number _____	Basis for the claim: _____ Is the claim subject to offset? <input type="checkbox"/> No <input type="checkbox"/> Yes	
3. <input type="checkbox"/>	Nonpriority creditor's name and mailing address 	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$ _____
	Date or dates debt was incurred _____ Last 4 digits of account number _____	Basis for the claim: _____ Is the claim subject to offset? <input type="checkbox"/> No <input type="checkbox"/> Yes	

Debtor Abengoa Bioenergy US Holding, LLC
Name

Case number (if known) 16-41161 (KAS)

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

		Total of claim amounts	
5a. Total claims from Part 1	5a.	\$	<div style="border-bottom: 1px solid black; display: inline-block; width: 150px; margin-bottom: 2px;">0.00</div> <div style="display: inline-block; width: 150px; margin-bottom: 2px;">+ undetermined amounts</div>
5b. Total claims from Part 2	5b.	+	<div style="border-bottom: 1px solid black; display: inline-block; width: 150px; margin-bottom: 2px;">884,527,493.28</div> <div style="display: inline-block; width: 150px; margin-bottom: 2px;">+ undetermined amounts</div>
5c. Total of Parts 1 and 2 Lines 5a + 5b = 5c.	5c.	<div style="border: 1px solid black; padding: 5px; display: inline-block; width: 200px;"> <div style="border-bottom: 1px solid black; display: inline-block; width: 150px; margin-bottom: 2px;">884,527,493.28</div> <div style="display: inline-block; width: 150px; margin-bottom: 2px;">+ undetermined amounts</div> </div>	

Fill in this information to identify the case:

Debtor name _____

United States Bankruptcy Court for the: _____ District of _____
(State)

Case number (If known): _____

☐ Check if this is an amended filing

Official Form 206H

Schedule H: Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Does the debtor have any codebtors?

- ☐ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.
- ☐ Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the code debtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor			Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:	
2.1 Operations, LLC	Street _____ _____ City _____ State _____ ZIP Code _____	de Financiacion del Desarrollo, Cofides, SA	<input type="checkbox"/> D	<input type="checkbox"/> E/F
			<input type="checkbox"/> G	
2.2 _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D	<input type="checkbox"/> E/F
			<input type="checkbox"/> G	
2.3 _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D	<input type="checkbox"/> E/F
			<input type="checkbox"/> G	
2.4 _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D	<input type="checkbox"/> E/F
			<input type="checkbox"/> G	
2.5 _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D	<input type="checkbox"/> E/F
			<input type="checkbox"/> G	
2.6 _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D	<input type="checkbox"/> E/F
			<input type="checkbox"/> G	

Fill in this information to identify the case and this filing:

Debtor Name Abengoa Bioenergy US Holding, LLC
United States Bankruptcy Court for the: Eastern District of Missouri
(State)
Case number (if known): 16-44161 (KAS)

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

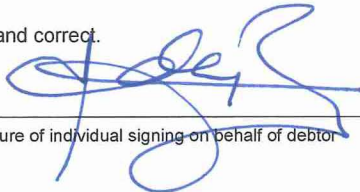
I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☒ Amended Schedule E/F, H and Summary of Assets and Liabilities
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 05/24/2017
MM / DD / YYYY

x


Signature of individual signing on behalf of debtor

Sandra Porras Serrano
Printed name

Chief Financial Officer
Position or relationship to debtor